

Department of Finance <div style="text-align: center;"> STATE OF CALIFORNIA MANUAL OF STATE FUNDS </div>		Fund: 0330 PAGE 1 Renumbered From:
<u>Legal Title</u> Local Revenue Fund		
<u>Legal Citation/Authority</u> Chapter 13, Statutes of 2011 (ABX1 16) Welfare and Institutions Code section 17600		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds	
<u>Purpose</u> The fund was created to provide for the provision of various mental health and social services and for the Department of Health Care Services to administer various provisions of law relating to public health. This fund shall have all of the following accounts: <ol style="list-style-type: none"> (1) The Sales Tax Account. (2) The Vehicle License Fee Account. (3) The Vehicle License Collection Account. (4) The Sales Tax Growth Account. (5) The Vehicle License Fee Growth Account. The Sales Tax Account shall have all of the following subaccounts: <ol style="list-style-type: none"> (1) The Mental Health Subaccount. (2) The Social Services Subaccount. (3) The Health Subaccount. (4) The CalWORKs Maintenance of Effort Subaccount. The Sales Tax Growth Account shall have all of the following subaccounts: <ol style="list-style-type: none"> (1) The Caseload Subaccount. (2) The Base Restoration Subaccount. (3) The Indigent Health Equity Subaccount. (4) The Community Health Equity Subaccount. (5) The Mental Health Equity Subaccount. (6) The State Hospital Mental Health Equity Subaccount. (7) The County Medical Services Subaccount. (8) The General Growth Subaccount. (9) The Special Equity Subaccount. 		
<u>Administering Agency/Organization Code</u> State - Local Realignment/Org 5195		
<u>Major Revenue Source</u> Sales tax and vehicle license fees.		

Disposition of Fund (upon abolishment)

Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.

Appropriation Authority

Continuously appropriated

State Appropriations Limit

Included – Revenues in this fund are the proceeds of taxes, therefore, the fund is classified as included. The fund's subaccounts are all coded as "O", always excluded in order to avoid double counting.

Comments/Historical Information

Chapter 89, Statutes of 1991 created this fund.

Chapter 13, Statutes of 2011 (ABX1 16) created the CalWORKs Maintenance of Effort Subaccount and requires any funds that would have been deposited into the Mental Health Subaccount instead be deposited into the CalWORKs Maintenance of Effort Subaccount, besides those pursuant to subdivision (a) of Section 30027 of the Government Code. ABX1 16 also specifies that funds deposited into the Mental Health Account (3179) then be deposited into the Mental Health Subaccount.

The Local Revenue Fund shall be invested in the Surplus Money Investment Fund and all interest earned shall be distributed in January and July among the accounts and subaccounts in proportion to the amounts deposited into each subaccount.